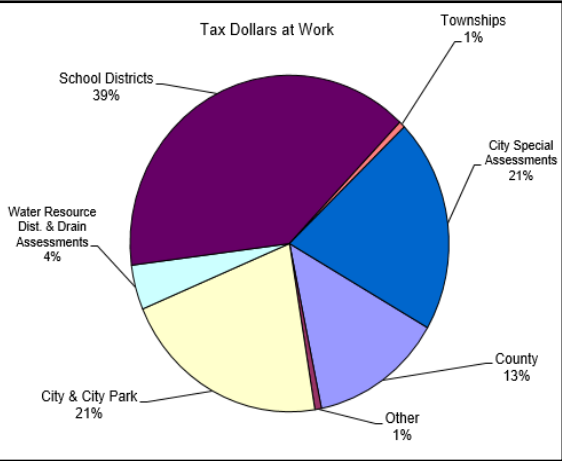


Each year, in early December, the county sends out property tax statements. For the 2019 budget year, those statements represented \$307 million in real estate taxes. Of this, the county levy amounts to over \$43 million, or approximately 14%. City levies and city special assessments account for another 42%. School Districts account for the largest percent of tax dollars, over 39%. Other taxing districts, such as townships, water resource districts and fire districts made up the remaining 5%.

With these tax dollars, the local governments are able to provide vital services to the citizens of Cass County. These services include education, public safety and water management, just to name a few.



- For your convenience, you can pay your taxes using any of the following methods:
- The Treasurer's Office accepts cash, check or credit cards
  - When you use your credit card you will be charged a convenience fee
  - Most major banks in Cass County also accept property tax payments
  - On the Internet, at [www.casscountynd.gov](http://www.casscountynd.gov)  
Payments may be made with credit cards or electronic check. Convenience fees will apply.

Cass County Government  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108

Phone: 701-241-5600  
Fax: 701-241-5728  
Email: [auditor@casscountynd.gov](mailto:auditor@casscountynd.gov)

# CASS COUNTY GOVERNMENT



## Budget in Brief 2019

### Cass County Commission

**Chad M. Peterson (Dist 1)**  
**Rick Steen (Dist 2)**  
**Vern Bennett (Dist 3)**  
**Arland H. Rasmussen (Dist 4)**  
**Mary Scherling (Dist 5)**

### Duane Breitling -Elect (Dist 4)

**County Auditor**  
**Michael Montplaisir, CPA**  
**[auditor@casscountynd.gov](mailto:auditor@casscountynd.gov)**

A copy of the detailed budget may be viewed at the County Auditor's Office,  
211 9th Street South, Fargo,  
North Dakota, or online at  
[www.casscountynd.gov](http://www.casscountynd.gov)

## Cass County Public Safety Communications Project

The current communication systems utilized by law enforcement, fire departments, emergency response units, and public utilities in Cass County are obsolete and will not be supported by manufacturers after January 1, 2019. The current systems have limited capacity and functionality to accommodate growth in areas served by public safety within Cass County and they have coverage challenges that threaten the safety and life of responders from law enforcement, fire departments, emergency response units, and public utilities.

In 2014, local public safety agencies initiated a communications technology review. The recommendation was to adopt a single system, which is shared by county and municipal public safety radio users. This approach would leverage infrastructure and technology efficiencies versus entities supporting individual communications systems. Additionally this system will enable seamless communications with neighboring Minnesota public safety agencies while retaining communications capabilities with North Dakota state and neighboring county agencies.

While larger entities could fund their own costs, other entities like rural volunteer fire, ambulance and emergency response units would struggle to cover the costs. The radio project will provide assistance to procure required radio user equipment. Purchasing the entire system as one entity was more cost effective as is management of the construction and installation process.

The Cass County Commission took the lead in budgeting and contracting for the replacement of all the public safety communications systems in the county. Although initial project cost estimates were around \$18 million dollars, through this one single contract the county will receive a cost savings of more than \$4.3 million over existing government contract pricing.

Cass County included and approved the project in the 2019 budget process because requiring Fargo and West Fargo to fund part of the system and the county to fund the sheriff, road, rural fire, ambulance, and emergency response units would unfairly tax Fargo and West Fargo taxpayers twice.

An opportunity to pay for the project via a half-cent sales tax for one year was placed on the November 6, 2018, General Election ballot. Approval of this measure would have lowered the Cass County property tax rate. The sales tax would have apportioned the project costs to all that benefit from public safety services—residents and visitors alike—and not just Cass County property owners and renters. Cass County voters did not approve the sales tax and as a result, an increase in property taxes will pay for these improvements. The county will finance the public safety communications system through property taxes and state aid funds over the next three to five fiscal years.

Cass County Levy		
(Expressed in Mills)		
	2018	2019
General Fund	31.91	31.00
Special Levies:		
Road and Bridge	10.00	10.00
Human Services	0	0
Emergency Fund	.25	0
Courthouse Addition Sinking	1.05	1.00
Building Fund	.50	5.00
Senior Citizens Fund	1.00	1.00
Total Special Levies	12.80	17.00
Total General and Special Levies	44.71	48.00
Other Levies:		
Vector Control Board	.90	.90
Weed Control Board	1.40	1.40
Southeast Cass WRD	3.00	2.76
Rush River WRD	4.00	4.00
Maple River WRD	4.00	4.00
North Cass WRD	4.00	4.00
Red River Joint Board	1.50	1.50

The mills and taxable valuation are used to compute the property tax dollars the county will receive to support the county budget. Taxable value is computed as a percentage of the true and full value of property (market value). Market value times 50% equals ‘Assessed Value’. Assessed Value times a property classification percentage (10% for commercial and agricultural property, 9% for residential property) equals the taxable value.

To determine taxes on any parcel, the taxable value is multiplied by the total mills, then divided by one thousand.

**(Taxable Value X Mill Rate) / 1000 = Tax**

Noxious Weed Control is not levied in the City of Fargo. All areas within the county are included in one of the water resource districts (WRD).

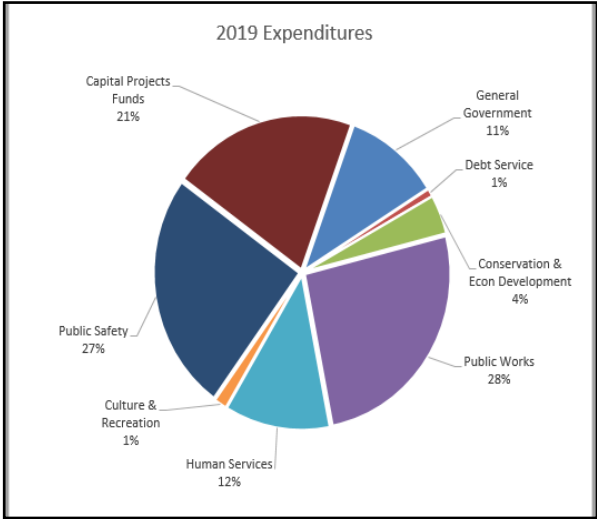
The 2019 budget is \$124.5 million, compared to the budget of \$115.8 million in 2018. The major difference is the increase in capital projects for the public safety communications project. The General fund increase is mainly for increased salary and benefits for county employees.

The County Auditor and Treasurer departments will be combined into one office for 2019 and the Auditor and Treasurer positions are no longer elected. The County Auditor/Treasurer will be appointed by the county commission.

Personnel costs increased by \$328 thousand over 2018. The county approved a 1.4% COLA over the 2018 budget. Personnel costs include salaries, retirement contributions, health and dental insurance, and federal matching benefits. Personnel costs for the 2019 budget account for \$38.7 million of the \$124.5 million dollar budget.

The County Commission budget includes salaries and benefits for the county commissioners as well as payments to various public service agencies such as Fargo Cass Public Health and Rural Cass Ambulance. The commission budget also includes centralized costs such as property insurance and auditing fees.

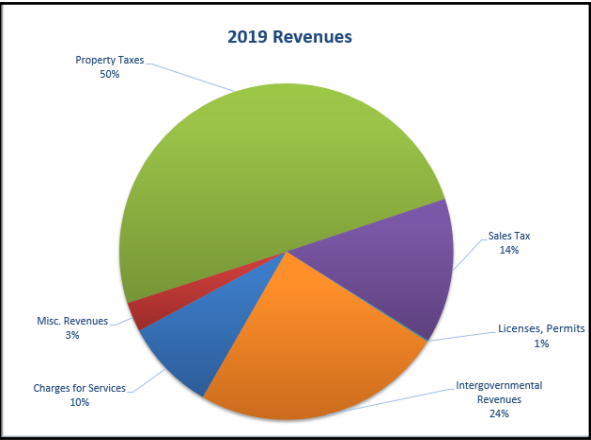
The County Sheriff’s budget includes the cost of the department operations as well as the cost of operations of the county jail and detention center.



# Cass County Budget

Fund	2018	2019
General Fund	35,512,990	36,977,061
Human Service Fund	13,275,257	13,852,604
County Highway Fund	15,544,072	17,221,185
Asset Forfeiture-Sheriff	154,872	114,791
Senior Citizens Fund	1,406,743	1,610,085
911 Service Fund	4,389,557	4,335,051
Asset Forfeiture-States Atty	4,000	2,500
Emergency Fund	2,000,000	2,000,000
JAIBG Fund-Sheriff	4,000	4,000
24/7 Sobriety Program-Sheriff	341,013	397,017
Jail Commissary Fund-Sheriff	167,019	117,875
Hazard Plan/Response Fund	6,000	11,600
Valley Water Rescue-Sheriff	43,500	43,500
NDRIN-County Recorder	1,365,000	1,142,300
Document Preservation Fund	342,883	171,523
Parenting Workshop	18,000	18,000
Debt Service Funds	984,136	976,405
Capital Project Funds	17,858,980	24,409,200
Health Insurance Fund	4,973,001	5,145,655
Telephone Service Fund	247,200	203,600
Motor Pool Service Fund	41,953	39,259
Dental Insurance Trust	387,715	379,137
Weed Control Fund	557,488	563,457
Vector Control Fund	1,173,154	1,197,596
County Park	38,190	45,700
Southeast Cass WRD	9,471,290	6,871,700
Rush River WRD	863,105	615,995
Maple River WRD	1,771,050	3,232,960
North Cass WRD	751,810	498,235
Red River Joint WRD	2,180,450	2,314,090
Total	\$ 115,874,428	\$ 124,512,081

General Fund Departments		
Budgets	2018	2019
County Commission	3,497,205	4,868,442
County Administrator	3,411,667	3,241,704
Information Services	1,395,136	1,440,929
County Auditor	1,362,999	1,757,994
County Treasurer	418,337	0
County Recorder	640,974	668,324
Director of Equalization	563,563	561,080
State’s Attorney	3,532,236	3,609,817
Coroner	285,552	292,105
County Sheriff	19,187,874	19,311,778
Emergency Management	242,624	246,919
Planning	125,158	137,256
Extension Service	529,063	530,285
Veteran’s Service	320,602	310,428
Total	\$35,512,990	\$36,977,061



The 2019 revenue budget is \$113.3 million, compared to the budget of \$106.2 million in 2018. The increase for the 2019 budget is due to increased mills for capital projects to fund the Cass County Public Safety Communications Project. The county is heavily dependent on local property taxes (50%) as a source of revenue. Intergovernmental revenues, including the county’s share of State Aid Distribution, Highway Gas Tax and reimbursements for the Human Service Program account for another 24% of the county’s revenues. Charges for Services include charges to the public and other agencies for services provided by the county. Revenues are expected to remain stable as a result of the strong economic growth in the county.